THE HON'BLE SRI JUSTICE C.Y.SOMAYAJULU

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WRIT PETITION No.12167 of 1996

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Date: 28-10-2005

Between:

The Etikoppaka Co-operative Agricultural & Industrial Society Limited, Etikoppaka Visakhapatnam District rep. by its Managing Director T.P.Sivarama Prasad

…PETITIONER

a n d

Dy.Inspector General of Stamps, Registration and Stamps Department, Visakhapatnam.

…RESPONDENT

THE HON'BLE SRI JUSTICE C.Y.SOMAYAJULU

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WRIT PETITION No.12167 of 1996

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ORAL ORDER:

This petition is filed questioning the proceedings in SA/AR/83/93-94 dated 29-04-1994 and the consequential demand notice No.AR No.83/93-94 dated 08-02-1996 issued by the respondent to the petitioner cooperative society demanding payment of deficit stamp duty and penalty on the basis that the Government refused to exempt payment of stamp duty of Rs.100/- on agreements between the Sugar Factories and Sugarcane Growers.

2. Since none of the documents referred to were presented for registration or were produced before any authority for being received as an evidence or otherwise and since the amendment to Section 73 of the Stamp Act made by the Government of Andhra Pradesh by Andhra Pradesh Act 17 of 1986 was struck down by a Division Bench of this Court in **CANARA BANK v. DIST. REGISTRAR** and was confirmed by the Supreme Court in **DISTT.REGISTRAR AND COLLECTOR v. CANARA BANK**, this petition deserves to be allowed and hence is allowed. No costs.

(C.Y.Somayajulu, J.)

Date: 28-10-2005

Cvrk